

Where property is erroneously sold for taxes in any of the counties of the State of Maryland through an error in description, or for any other reason, the parties purchasing said property at tax sales shall be entitled to the same rate of interest as if the sale was made in due and proper form, and whenever an error is discovered at any tax sale, as aforesaid, the county treasurer or the commissioners of any county in which there is no treasurer shall make payment to the purchaser of the property sold at said tax sale upon his transferring to them his certificate of purchase at such sale from any funds in their hands.

Tax sale without report to and ratification by court, and without record of previous proceedings required by secs. 58 to 60 (old)—see secs. 197-199—is sufficient to give title to purchaser. *Gross v. King*, 150 Md. 293.

Tax collector may, after expiration of his term, execute valid deed in pursuance of official sale made by him. *Wagner v. Goodrich*, 148 Md. 320.

See notes to secs. 72, 150 and 199, and to art. 93, sec. 123.

The effect of an order of ratification by circuit court is to relieve purchaser from *onus* of proving in first instance regularity of proceedings, that is, to establish for him a *prima facie* case. *Guisebert v. Etchison*, 51 Md. 488; *McMahon v. Crean*, 109 Md. 665; *Richardson v. Simpson*, 82 Md. 159; *Baumgardner v. Fowler*, 82 Md. 638; *Cooper v. Holmes*, 71 Md. 26; *Stewart v. Meyer*, 54 Md. 466.

No appeal being provided by this section from action of circuit court, no appeal lies. *Hull v. Southern Development Co.*, 89 Md. 11; *Magraff v. Cunningham*, 57 Md. 589; *Meyer v. Steuart*, 48 Md. 425.

Although judge makes a preliminary examination to ascertain whether collector's proceedings have been regular, yet order for publication is not final and all questions touching validity of sale properly arise upon final hearing for ratification. *Prince George's County v. Clarke*, 36 Md. 222.

A tax sale and proceedings under which it took place, held to be governed by the local law applicable to Baltimore City, but report of sale and proceedings thereafter, to be governed by sec. 63 of art. 81 of the Code of 1860. If judge finds upon preliminary examination that proceedings are not regular, he may set the sale aside without the notice by advertisement. *Ex parte Tax Sale of Lot 172*, 42 Md. 198.

A sale will be set aside if the collector sells more land than is reasonably sufficient to pay taxes and charges thereon, where a division is practicable without injury. *Magraff v. Cunningham*, 57 Md. 587. And see *Dyer v. Boswell*, 39 Md. 471.

For a sale set aside because description of property in advertisement was misleading and insufficient, see *Richardson v. Simpson*, 82 Md. 159. And see *Baumgardner v. Fowler*, 82 Md. 631. *Cf. Cooper v. Holmes*, 71 Md. 29.

For a case involving the relief in equity granted the owner in case of an invalid tax sale, and conditions imposed upon such owner, see *Steuart v. Meyer*, 54 Md. 467.

Neither under this section nor under sec. 198 is the collector required to pay out proceeds of sale (over and above taxes), under an audit of court, and hence it does not appear that court has any power to state an audit. Suit on collector's bond; variance. *State v. Wilson*, 107 Md. 134.

See notes to secs. 197 and 198.

An. Code, 1924, sec. 62. 1912, sec. 56. 1904, sec. 54. 1888, sec. 53. 1790, ch. 59. 1841, ch. 23, sec. 47. 1874, ch. 483, sec. 52. 1900, ch. 619.

201. Every collector making sale of property for the payment of taxes shall be entitled to the same fees as a sheriff for selling property under execution. This section shall not apply to Talbot County.

An. Code, 1924, sec. 63. 1912, sec. 57. 1904, sec. 55. 1888, sec. 54. 1786, ch. 12, sec. 3. 1874, ch. 483, sec. 53.

202. On any property being distrained or advertised for sale for public dues or taxes, if the person whose property has been so executed shall apply to the county commissioners, or mayor of the city of Baltimore, or the president of the city council, alleging, under oath, that the whole sum, or any part thereof, for which such distress has been made is not due for public dues or taxes, the said commissioners, mayor or president may, in writing, order that the sale of the property distrained shall be suspended

See important footnote on first page of this article.